

**FREDERICK COUNTY, MARYLAND
SUMMARY OF THE ADOPTED
OPERATING & CAPITAL BUDGETS
FISCAL YEAR 2008**



BOARD OF COUNTY COMMISSIONERS

**Jan H. Gardner, President
David P. Gray, Vice President
Kai J. Hagen
Charles A. Jenkins
John L. Thompson, Jr.**

Douglas D. Browning, County Manager

June 2007

**FREDERICK COUNTY, MARYLAND
FISCAL YEAR 2008
OPERATING & CAPITAL BUDGETS**

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FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
GENERAL FUND SUMMARY
FISCAL YEAR 2008

	FY 2008 ADOPTED	FY 2007 ADOPTED	\$ CHANGE	% CHANGE
REVENUES				
Property Taxes	212,771,000	188,212,000	24,559,000	13.05%
Local Income Tax	159,600,000	149,460,000	10,140,000	6.78%
Other Local Taxes	22,783,000	24,835,700	(2,052,700)	-8.27%
Licenses & Permits	448,300	657,000	(208,700)	-31.77%
State Grants	17,815,000	17,645,000	170,000	0.96%
Service Charges	4,896,850	5,685,259	(788,409)	-13.87%
Fines & Forfeitures	182,500	182,500	0	0.00%
Investment Earnings	8,000,000	4,500,000	3,500,000	77.78%
Miscellaneous	2,046,800	2,439,370	(392,570)	-16.09%
TOTAL REVENUES	428,543,450	393,616,829	34,926,621	8.87%
BUDGETED USE OF FUND BALANCE				
-Audited FY2006	37,232,191	41,026,479	(3,794,288)	-9.25%
-LOSAP	100,000	85,000	15,000	17.65%
-OPEB reserve	5,828,071	0	5,828,071	
-Snow Removal reserve	452,127	726,408	(274,281)	-37.76%
-Debt Service	0	1,258,000	(1,258,000)	-100.00%
TOTAL Budgeted Use of Fund Balance	43,612,389	43,095,887	516,502	1.20%
TOTAL ALL SOURCES	472,155,839	436,712,716	35,443,123	8.12%
APPROPRIATIONS				
County Departments	141,397,130	133,855,971	7,541,159	5.63%
Board of Education	222,197,713	205,416,214	16,781,499	8.17%
Frederick Community College	13,653,588	12,527,068	1,126,520	8.99%
Frederick County Library	8,713,518	7,503,953	1,209,565	16.12%
Debt Service	28,420,745	26,462,854	1,957,891	7.40%
Transfer to Capital Projects Fund	24,022,740	37,720,580	(13,697,840)	-36.31%
Transfer to Agricultural Preservation Fund	1,009,380	1,070,089	(60,709)	-5.67%
Transfer to Citizens Care & Rehab. Fund	972,356	1,902,283	(929,927)	-48.88%
Transfer to Montevue Home Fund	1,973,063	1,758,874	214,189	12.18%
Transfer to Grants Fund	7,915,852	6,873,806	1,042,046	15.16%
Transfer to Voice Services Fund	0	141,413	(141,413)	-100.00%
Transfer to Housing Initiatives Fund	1,225,000	1,225,000	0	0.00%
Transfer to OPEB Fund - County	13,764,772	0	13,764,772	
Transfer to OPEB Fund - BOE	6,089,982	0	6,089,982	
Transfer to Permitting & Dev. Rev. Fund	800,000	254,611	545,389	214.20%
TOTAL EXPENDITURES	472,155,839	436,712,716	35,443,123	8.12%

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
GENERAL FUND REVENUES
FISCAL YEAR 2008

	FY 2008 ADOPTED	FY 2007 ADOPTED	\$ CHANGE	% CHANGE
LOCAL PROPERTY TAXES				
Real Estate Taxes	241,804,000	202,871,000	38,933,000	19.19%
Tax Credit - Homestead	(35,938,000)	(19,870,000)	(16,068,000)	80.87%
Public Utilities Tax	7,500,000	7,464,000	36,000	0.48%
Payment in Lieu of Taxes	50,000	50,000	0	0.00%
Interest on Taxes	1,525,000	1,515,000	10,000	0.66%
Tax Credit - Historic District	(75,000)	(75,000)	0	0.00%
Tax Credit - Income Based	(2,500,000)	(2,300,000)	(200,000)	8.70%
Tax Credit - State Reimbursement	2,500,000	2,300,000	200,000	8.70%
Discount of Taxes	(1,250,000)	(2,000,000)	750,000	-37.50%
Refund R/E Prior Years	0	(70,000)	70,000	-100.00%
Tax Sales Rev. & Exp.	30,000	27,000	3,000	11.11%
Tax Credit - Ag Land/Bldg	(775,000)	(700,000)	(75,000)	10.71%
Tax Credit-Income Based-County Supp	(100,000)	(1,000,000)	900,000	-90.00%
TOTAL PROPERTY TAXES	212,771,000	188,212,000	24,559,000	13.05%
LOCAL INCOME TAX	159,600,000	149,460,000	10,140,000	6.78%
OTHER LOCAL TAXES				
Admissions Tax	850,000	800,000	50,000	6.25%
Recordation Taxes-Deeds	12,500,000	17,000,000	(4,500,000)	-26.47%
911 Fees - Local	1,850,000	1,850,000	0	0.00%
Trailer Tax	82,000	85,000	(3,000)	-3.53%
Security Int. Filing Fee	1,000	700	300	42.86%
Recordation Taxes-Financing	7,500,000	5,100,000	2,400,000	47.06%
TOTAL OTHER LOCAL TAXES	22,783,000	24,835,700	(2,052,700)	-8.27%
LICENSES & PERMITS				
Traders License	200,000	185,000	15,000	8.11%
Beer Wine Liq. Lic.	204,300	200,000	4,300	2.15%
Animal Licenses	30,000	28,000	2,000	7.14%
Marriage Licenses	14,000	14,000	0	0.00%
Driveway Permits	0	30,000	(30,000)	-100.00%
Zoning Permits	0	200,000	(200,000)	-100.00%
TOTAL LICENSES & PERMITS	448,300	657,000	(208,700)	-31.77%
STATE GRANTS				
Dept of Natural Resources	80,000	60,000	20,000	33.33%
Maryland State Police	1,025,000	1,025,000	0	0.00%
MD State Police Fire (Amoss)	360,000	360,000	0	0.00%
Public Safety & Corrections Svcs	2,200,000	2,200,000	0	0.00%
MD Dept of Transportation	14,150,000	14,000,000	150,000	1.07%
TOTAL STATE GRANTS	17,815,000	17,645,000	170,000	0.96%

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
GENERAL FUND REVENUES
FISCAL YEAR 2008

	FY 2008 ADOPTED	FY 2007 ADOPTED	\$ CHANGE	% CHANGE
SERVICE CHARGES				
Court Costs, Fees and Charges	2,300	2,300	0	0.00%
P & Z Map/Plat Sales	1,000	1,000	0	0.00%
P & Z Publications	3,000	3,000	0	0.00%
P & Z Rezoning	15,500	20,000	(4,500)	-22.50%
P & Z Appeals Board Fees	30,000	30,000	0	0.00%
P & Z WS Text Amend Fees	40,000	40,000	0	0.00%
GIS Data Sales	3,000	3,000	0	0.00%
Zoning Verification Letters	5,000	5,000	0	0.00%
Election Voters Lists	500	500	0	0.00%
Internal Audit Collections	2,900	2,900	0	0.00%
Tax Status Reports	100,000	115,000	(15,000)	-13.04%
Transit Fares	7,500	7,500	0	0.00%
JTA FCC Contract Income	10,000	12,000	(2,000)	-16.67%
JTA FCC Commissions	70,000	70,000	0	0.00%
Hotel Tax Admin Fees	40,000	60,000	(20,000)	-33.33%
CDA Admin Fees	15,000	12,000	3,000	25.00%
Sheriff's Fees	15,000	30,000	(15,000)	-50.00%
Alt/Sent Admin Fees	40,000	40,000	0	0.00%
PADDD Alt/Sent Admin Fees	2,500	0	2,500	
Animal Control Collections	60,000	50,000	10,000	20.00%
Animal Control Medical Receipt	3,000	0	3,000	
Fire/Rescue Inspection/Review Fees	5,000	5,000	0	0.00%
False Alarm Fees	180,000	170,000	10,000	5.88%
Rds/Streets Inspections	175,000	150,000	25,000	16.67%
Mental Health Self-Pay Fees	24,000	29,000	(5,000)	-17.24%
Mental Health Third-Party Fees	180,000	174,000	6,000	3.45%
Mental Health Medicaid Fees	385,000	595,000	(210,000)	-35.29%
Mental Health Medicare Fees	220,000	85,000	135,000	158.82%
Mental Health Other Fees	60,000	60,000	0	0.00%
Mental Health Bad Debt Collections	1,000	8,000	(7,000)	-87.50%
FCDC Collections-Audiology	3,000	3,000	0	0.00%
FCDC Collections-Occup. Therapy	20,000	20,000	0	0.00%
FCDC Collections-Physical Therapy	20,000	20,000	0	0.00%
Scott Key Ctr Day Prog Fees	820,000	820,000	0	0.00%
Scott Key Ctr Suppt Emp Fees	492,000	390,000	102,000	26.15%
Nursing Fees	30,000	34,000	(4,000)	-11.76%
Health Department Self-Pay Fees	370,000	465,000	(95,000)	-20.43%
Health Department Third-Party Fees	350,000	527,907	(177,907)	-33.70%
Health Department Medicaid Fees	10,050	335,965	(325,915)	-97.01%
Health Department Medicare Fees	0	40,000	(40,000)	-100.00%
Health Department Other Fees	224,140	368,372	(144,232)	-39.15%
Health Department Bad Debt Collections	500	2,500	(2,000)	-80.00%
Health Department Case Management	39,960	39,960	0	0.00%
Class Tuition	120,000	160,000	(40,000)	-25.00%
Day Camp Tuition	135,000	115,000	20,000	17.39%
Fountain Rock Fees	30,000	30,000	0	0.00%
Recreation Center Program Rev	350,000	338,000	12,000	3.55%
Museum Fees	35,000	40,000	(5,000)	-12.50%

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
GENERAL FUND REVENUES
FISCAL YEAR 2008

	FY 2008 ADOPTED	FY 2007 ADOPTED	\$ CHANGE	% CHANGE
SERVICE CHARGES (Con't)				
Ballfield Fees	21,000	21,000	0	0.00%
Liquor Licensing Fees	0	4,355	(4,355)	-100.00%
Court Papers Reimbursements	130,000	130,000	0	0.00%
TOTAL SERVICE CHARGES	4,896,850	5,685,259	(788,409)	-13.87%
FINES AND FORFEITURES				
Court Fines	75,000	75,000	0	0.00%
Alcohol Code Violation Fines	5,000	5,000	0	0.00%
Zoning Fines	2,500	2,500	0	0.00%
Fines-False Alarms	100,000	100,000	0	0.00%
TOTAL FINES /FORFEITURES	182,500	182,500	0	0.00%
INVESTMENT EARNINGS				
Investment Earnings	8,000,000	4,500,000	3,500,000	77.78%
TOTAL INVESTMENT EARNINGS	8,000,000	4,500,000	3,500,000	77.78%
MISCELLANEOUS				
Rent - Winchester Hall	0	71,420	(71,420)	-100.00%
Rent - Court House Multi Complex	550,000	550,000	0	0.00%
Rent - Animal Health Lab	160,000	150,000	10,000	6.67%
Rent - Central Booking	3,000	3,000	0	0.00%
Rent - Recreation Center	40,000	35,000	5,000	14.29%
Rent - Park Facilities	50,000	50,000	0	0.00%
Rent - LEC	225,000	225,000	0	0.00%
Rent - Scholl's Lane	200,000	200,000	0	0.00%
Rent/Parking Church Street Deck	0	500	(500)	-100.00%
Rent/Parking - Courthouse	700	750	(50)	-6.67%
Rent - Carroll Creek Park Deck	5,000	4,000	1,000	25.00%
Misc. Parking Revenue	17,500	17,100	400	2.34%
Rent - Montevue Park	500	500	0	0.00%
Rent - Catocin Creek Park	1,500	1,500	0	0.00%
Rent - Rosehill Tenant	7,200	7,200	0	0.00%
Rent - Urbana Farm	7,800	7,800	0	0.00%
Rent - Utica Park	4,000	5,000	(1,000)	-20.00%
Rent - Old National Pike Park	2,000	2,000	0	0.00%
Rent - Urbana Crop Land	500	500	0	0.00%
Rent - Rocky Ridge Park	600	600	0	0.00%
Rent - Robin Meadows Park	500	500	0	0.00%
Collection Charges NFS	7,000	6,000	1,000	16.67%
Misc Vending Machines	22,000	25,000	(3,000)	-12.00%
Tax Collection Auto Tag Recovery	4,000	4,000	0	0.00%
Misc Pay Phone Commissions	70,000	75,000	(5,000)	-6.67%
Unanticipated Revenues	500,000	500,000	0	0.00%
Monocacy Land/Urbana MS	50,000	380,000	(330,000)	-86.84%
Miscellaneous Revenues	100,000	100,000	0	0.00%

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
GENERAL FUND REVENUES
FISCAL YEAR 2008

	FY 2008 ADOPTED	FY 2007 ADOPTED	\$ CHANGE	% CHANGE
MISCELLANEOUS (Con't)				
Interst Income (misc. loans, assessments)	5,000	5,000	0	0.00%
ATM Revenues	3,000	2,000	1,000	50.00%
Sales of General Fixed Assets	10,000	10,000	0	0.00%
TOTAL MISCELLANEOUS	2,046,800	2,439,370	(392,570)	-16.09%
TOTAL REVENUES	428,543,450	393,616,829	34,926,621	8.87%
TRANSFER FROM F/R EQUIP LOAN	0	0	0	
BUDGETED USE OF FUND BALANCE				
-Audited FY2006	37,232,191	41,026,479	(3,794,288)	-9.25%
-LOSAP	100,000	85,000	15,000	17.65%
-OPEB reserve	5,828,071	0	5,828,071	
-Snow Removal reserve	452,127	726,408	(274,281)	-37.76%
-Debt Service	0	1,258,000	(1,258,000)	-100.00%
TOTAL Budgeted Use of Fund Balance	43,612,389	43,095,887	516,502	1.20%
TOTAL ALL SOURCES	472,155,839	436,712,716	35,443,123	8.12%

**FREDERICK COUNTY, MARYLAND
ADOPTED TAX RATES
FISCAL YEAR 2008**

	<u>FY2008</u>	<u>FY2007</u>
General Real Property Tax (per \$100 of assessed value)	\$0.936	\$0.936
Special Taxing Districts (per \$100 of assessed value)		
Urban Fire & Rescue	\$0.128	\$0.128
Suburban Fire & Rescue	0.080	0.080
Braddock Heights Electric Lighting	0.006	0.012
Libertytown Electric Lighting	0.013	0.018
New Addition Electric Lighting	0.007	0.012
Public Utility Tax (per \$100 of assessed value)	\$2.3400	\$2.3400
Railroad Public Utility Tax (per \$100 of assessed value)	\$0.936	\$0.936
Recordation Tax	\$6.00/\$500 of consideration	\$5.00/\$500 of consideration
911 Fees	\$0.75/line	\$0.75/line
Income Tax	2.96%	2.96%

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
GENERAL FUND OPERATING APPROPRIATION
FISCAL YEAR 2008

DEPARTMENT	FY 2008 ADOPTED	FY 2007 ADOPTED	\$ CHANGE	% CHANGE
ADMINISTRATION:				
Board of County Commissioners	685,396	701,826	(16,430)	-2.34%
County Manager	1,082,333	877,453	204,880	23.35%
County Attorney	875,352	822,976	52,376	6.36%
Ethics Commission	441	441	0	0.00%
Human Resources	935,363	814,847	120,516	14.79%
TOTAL	3,578,885	3,217,543	361,342	11.23%
ECONOMIC DEVELOPMENT:				
Office of Economic Development	991,483	996,725	(5,242)	-0.53%
Workforce Development	701,649	649,645	52,004	8.00%
TOTAL	1,693,132	1,646,370	46,762	2.84%
INTERAGENCY INFORMATION TECHNOLOGIES:				
I.I.T.	7,234,089	6,047,852	1,186,237	19.61%
I.I.T. In-Kind	(885,000)	(885,000)	0	0.00%
GIS	480,865	233,682	247,183	105.78%
TOTAL	6,829,954	5,396,534	1,433,420	26.56%
FINANCE:				
Accounting	2,338,848	2,452,486	(113,638)	-4.63%
Risk Management	319,172	304,429	14,743	4.84%
Budget	475,417	448,718	26,699	5.95%
Purchasing	836,768	630,609	206,159	32.69%
Treasurer	976,749	891,107	85,642	9.61%
TOTAL	4,946,954	4,727,349	219,605	4.65%
JUDICIAL:				
Circuit Court	903,320	852,167	51,153	6.00%
Circuit Court Master	20,994	0	20,994	
Grand Jury	70,908	69,338	1,570	2.26%
Other Legal	500	500	0	0.00%
Orphan's Court	33,884	27,246	6,638	24.36%
TOTAL	1,029,606	949,251	80,355	8.47%
STATE'S ATTORNEY:				
State's Attorney	5,125,188	4,553,819	571,369	12.55%
TOTAL	5,125,188	4,553,819	571,369	12.55%

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
GENERAL FUND OPERATING APPROPRIATION
FISCAL YEAR 2008

DEPARTMENT	FY 2008 ADOPTED	FY 2007 ADOPTED	\$ CHANGE	% CHANGE
SHERIFF:				
Administration	1,171,206	1,052,072	119,134	11.32%
Operations	21,188,194	18,485,556	2,702,638	14.62%
School Resource Officer In-Kind	(1,154,898)	(1,062,263)	(92,635)	8.72%
Courthouse Security	1,480,676	1,366,478	114,198	8.36%
School Crossing Guard	239,060	215,061	23,999	11.16%
School Crossing Guard In-Kind	(239,060)	0	(239,060)	
Adult Detention Center	12,665,064	11,491,967	1,173,097	10.21%
ADC Central Booking Unit	367,038	332,346	34,692	10.44%
Alternative Sentencing	737,482	705,780	31,702	4.49%
Work Release Center	2,413,855	2,109,251	304,604	14.44%
TOTAL	38,868,617	34,696,248	4,172,369	12.03%
FIRE & RESCUE SERVICES:				
Director	442,237	605,849	(163,612)	-27.01%
Fire Services	1,165,768	648,091	517,677	79.88%
Training & Emergency Medical Services	518,016	771,074	(253,058)	-32.82%
Fire Marshal	627,612	256,927	370,685	144.28%
Advanced Life Support	458,745	485,413	(26,668)	-5.49%
TOTAL	3,212,378	2,767,354	445,024	16.08%
EMERGENCY PLANNING & MANAGEMENT:				
Director	312,805	0	312,805	
Emergency Communications	4,786,257	3,988,401	797,856	20.00%
Volunteer Fire/Rescue	5,282,438	4,981,386	301,052	6.04%
Emergency Preparedness	498,067	331,808	186,816	56.30%
TOTAL	10,879,567	9,301,595	1,577,972	16.96%
ANIMAL CONTROL:				
Animal Control	1,505,564	1,330,728	174,836	13.14%
TOTAL	1,505,564	1,330,728	174,836	13.14%
PLANNING:				
Planning & Zoning	2,272,683	2,134,683	138,000	6.46%
P & Z Board of Appeals	11,626	11,629	(3)	-0.03%
TOTAL	2,284,309	2,146,312	137,997	6.43%
PUBLIC WORKS:				
Administration	382,312	305,390	76,922	25.19%
Highway Operations	12,968,464	11,836,244	1,132,220	9.57%
Transportation Engineering	1,488,538	1,413,269	75,269	5.33%
Program Development/Management	471,729	475,469	(3,740)	-0.79%
NPDES	568,323	592,297	(23,974)	-4.05%
Project Management	1,033,585	515,011	518,574	100.69%
Construction Management	3,420,356	2,706,622	713,734	26.37%
Public Works Salary Recovery	(2,456,003)	(1,626,056)	(829,947)	51.04%
TOTAL	17,877,304	16,218,246	1,659,058	10.23%

**FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
GENERAL FUND OPERATING APPROPRIATION
FISCAL YEAR 2008**

DEPARTMENT	FY 2008 ADOPTED	FY 2007 ADOPTED	\$ CHANGE	% CHANGE
PARKS AND RECREATION:				
Parks and Recreation (formerly under DPW)	5,016,543	4,908,398	108,145	2.20%
Parks and Recreation Salary Recovery	(39,651)	0	(39,651)	
TOTAL	4,976,892	4,908,398	68,494	1.40%
MANAGEMENT SERVICES:				
Administration	297,391	209,994	87,397	41.62%
Facility Services-Warehouse	657,450	650,670	6,780	1.04%
Facility Services-Warehouse Recoveries	(466,002)	(466,002)	0	0.00%
Building Maintenance	8,376,655	7,780,785	595,870	7.66%
Facility Services-Custodial/Security	2,671,304	2,546,042	125,262	4.92%
Postage Recovery	(290,071)	(268,584)	(21,487)	8.00%
Management Services In-Kind	(732,382)	(569,796)	(162,586)	28.53%
TOTAL	10,514,345	9,883,109	631,236	6.39%
HEALTH SERVICES:				
Health Administration	153,216	137,152	16,064	11.71%
Health Core Services	2,931,693	3,710,325	(778,632)	-20.99%
School Health Program	5,127,947	4,613,224	514,723	11.16%
School Health Program In-Kind	(5,127,947)	(4,613,224)	(514,723)	11.16%
Mental Health Program	1,314,213	1,392,307	(78,094)	-5.61%
Detention Center-Substance Abuse	132,572	115,137	17,435	15.14%
Fred. Co. Developmental Center	3,533,107	3,274,612	258,495	7.89%
Fred. Co. Developmental Center In-Kind	(1,691,335)	(1,426,129)	(265,206)	18.60%
Scott Key Center	2,833,922	2,459,507	374,415	15.22%
Sub-Total	9,207,388	9,662,911	(455,523)	-4.71%
Deinstitutionalization	11,514	11,514	0	0.00%
TOTAL	9,218,902	9,674,425	(455,523)	-4.71%
TRANSIT SERVICES:				
Transit	308,572	310,853	(2,281)	-0.73%
TOTAL	308,572	310,853	(2,281)	-0.73%
CITIZEN'S SERVICES:				
COUNTY AGENCIES				
Citizens Services Administration	324,208	234,167	90,041	38.45%
Department of Aging	420,104	551,434	(131,330)	-23.82%
Family Partnership	329,991	241,979	88,012	36.37%
Head Start	200,811	47,430	153,381	323.38%
Housing	389,689	334,128	55,561	16.63%
Human Relations	130,840	157,869	(27,029)	-17.12%
Human Relations Commission	15,957	12,789	3,168	24.77%
Office of Children and Families	381,750	293,364	88,386	30.13%
Sub-Total	2,193,350	1,873,160	320,190	17.09%
Extension Service	326,446	320,563	5,883	1.84%
Sub-Total CS County Agencies	2,519,796	2,193,723	326,073	14.86%

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
GENERAL FUND OPERATING APPROPRIATION
FISCAL YEAR 2008

DEPARTMENT	FY 2008 ADOPTED	FY 2007 ADOPTED	\$ CHANGE	% CHANGE
GRANT-IN-AID AGENCIES:				
Advocates for the Homeless	25,000	25,000	0	0.00%
Alzheimers Association	13,000	11,500	1,500	13.04%
ARC of Frederick County	39,000	37,000	2,000	5.41%
Big Brothers/Big Sisters	24,646	0	24,646	
Boys and Girls Club	0	0	0	
CALM, Inc.	0	0	0	
Community Action Agency	120,000	60,000	60,000	100.00%
Daybreak Adult Daycare	28,750	25,000	3,750	15.00%
Department of Social Services	214,000	189,000	25,000	13.23%
Emmitsburg Child Care Center	30,000	18,000	12,000	66.67%
Frederick Memorial Hospital	0	17,000	(17,000)	-100.00%
Heartly House	35,000	27,500	7,500	27.27%
Hepatitis Clinic	20,000	15,000	5,000	33.33%
Jeanne Bussard	40,000	36,000	4,000	11.11%
LIFE & Discovery/The Joshua Project	0	0	0	
MHA - CASA	6,000	5,000	1,000	20.00%
MHA - Child Care Choices	30,000	30,000	0	0.00%
MHA - Counseling Services	24,000	24,000	0	0.00%
MHA - E-CARE	25,000	0	25,000	
MHA - Hotline	55,000	50,000	5,000	10.00%
MHA - Prevention Program	6,500	5,000	1,500	30.00%
Religious Coalition - Pharmacy Assistance	55,000	51,096	3,904	7.64%
Religious Coalition - Shelter Program	70,000	60,000	10,000	16.67%
Seton Center	50,000	24,000	26,000	108.33%
Up-County Family Support Center	28,500	28,500	0	0.00%
Villa Maria/Associated Catholic Charities	23,400	18,000	5,400	30.00%
Volunteer Frederick	30,000	20,000	10,000	50.00%
Sub-total Grant-in-Aid Agencies	992,796	776,596	216,200	27.84%
NON-COUNTY AGENCIES:				
American Legion	1,000	1,000	0	0.00%
Carroll County Government -Senior Ctr & Lib	0	0	0	
Character Counts Program	3,500	3,500	0	0.00%
Civil War Medicine Museum	10,000	10,000	0	0.00%
Commission on Disabilities	1,450	1,450	0	0.00%
Commission for Women	4,858	4,858	0	0.00%
Community Agency School Services (CASS)	48,000	48,000	0	0.00%
Delaplaine Visual Arts	30,000	10,000	20,000	200.00%
Brunswick Main St.	5,000	0	5,000	
Frederick Arts Council	40,000	40,000	0	0.00%
Frederick City Municipal Airport	49,500	49,500	0	0.00%
Frederick County Forest Conservancy	2,000	2,000	0	0.00%
Frederick County Historical Society	12,530	12,530	0	0.00%
Goodwill Ambassador Fund	5,000	5,000	0	0.00%
Hood College/Frederick Innovative Tech. Ctr.	150,000	100,000	50,000	50.00%
Maryland Historical Society	0	0	0	
Soil Conservation	212,137	212,137	0	0.00%
Western MD Resources Conserv.	500	500	0	0.00%
Weinberg Center for the Arts	25,000	10,000	15,000	150.00%
Sub-Total Non-County Agencies	600,475	510,475	90,000	17.63%
TOTAL CITIZENS SERVICES, GRANT-IN-AID AND NON-COUNTY AGENCIES	4,113,067	3,480,794	632,273	18.16%

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
GENERAL FUND OPERATING APPROPRIATION
FISCAL YEAR 2008

DEPARTMENT	FY 2008 ADOPTED	FY 2007 ADOPTED	\$ CHANGE	% CHANGE
INDEPENDENT AGENCIES:				
Board of Education	222,197,297	205,416,214	16,781,083	8.17%
Frederick Community College	13,653,588	12,527,068	1,126,520	8.99%
MD School for the Blind	2,000	2,000	0	0.00%
Library	8,713,518	7,503,953	1,209,565	16.12%
Community Libraries	5,589	5,589	0	0.00%
Board of Elections	1,144,982	1,245,912	(100,930)	-8.10%
Liquor License Commission	234,842	223,709	11,133	4.98%
Internal Audit	747,806	688,792	59,014	8.57%
Internal Audit In-Kind	(250,515)	(303,068)	52,553	-17.34%
Social Services	1,238,167	1,207,388	30,779	2.55%
TOTAL	247,687,274	228,517,557	19,169,717	8.39%
NON-DEPARTMENTAL:				
Tax Equity	6,581,698	6,012,917	568,781	9.46%
Debt Service	28,420,745	26,462,854	1,957,891	7.40%
Transfer to Other Funds				
Capital Projects Fund	24,022,740	37,720,580	(13,697,840)	-36.31%
Agriculture Preservation Fund	1,009,380	1,070,089	(60,709)	-5.67%
Citizens Care & Rehabilitation Center Fd	972,356	1,902,283	(929,927)	-48.88%
Montevue Home Fund	1,973,063	1,758,874	214,189	12.18%
Permitting & Development Review Fund	800,000	254,611	545,389	214.20%
Housing Initiatives Fund	1,225,000	1,225,000	0	0.00%
Voice Services Fund	0	141,413	(141,413)	-100.00%
OPEB Trust Fund - County	13,764,772	2,694,810	11,069,962	
OPEB Trust Fund - BOE	6,089,982	0	6,089,982	
Transfer to Grants				
States Attorney	459,714	405,638	54,076	13.33%
Circuit Court	24,616	34,295	(9,679)	-28.22%
Sheriff	130,257	118,598	11,659	9.83%
Developmental Center	78,307	44,558	33,749	75.74%
Scott Key Center	24,952	11,052	13,900	125.77%
Department of Aging	989,727	771,250	218,477	28.33%
Family Partnership	705,709	684,382	21,327	3.12%
Head Start	2,337,731	1,991,730	346,001	17.37%
Housing	1,007	2,988	(1,981)	-66.30%
Workforce Development	648,644	589,802	58,842	9.98%
Office of Children & Families	342,938	308,025	34,913	11.33%
Transit	2,115,750	1,840,881	274,869	14.93%
Emergency Management Services	50,000	50,000	0	0.00%
Weed Control	6,500	20,607	(14,107)	-68.46%
Human Resources Non-Departmental	4,572,403	6,263,670	(1,691,267)	-27.00%
Finance Non-Departmental	286,900	308,766	(21,866)	-7.08%
Risk Management Non-Departmental	1,356,311	1,288,150	68,161	5.29%
Contingencies/Unallocated				
BOCC Contingency	500,000	500,000	0	0.00%
Snow Removal Reserve	952,127	976,408	(24,281)	-2.49%
Fuel Cost Reserve	662,000	662,000	0	0.00%
Bond Rating Enhancement Reserve	1,000,000	1,000,000	0	0.00%
Unanticipated expenditures	500,000	500,000	0	0.00%
Indirect Cost Recovery	(4,650,000)	(4,250,000)	(400,000)	9.41%
Component Unit Depreciation	(450,000)	(380,000)	(70,000)	18.42%
TOTAL	97,505,329	92,986,231	4,519,098	4.86%
TOTAL GENERAL FUND	472,155,839	436,712,716	35,443,123	8.12%

**FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
GENERAL FUND EXPENDITURES
FISCAL YEAR 2008**

	<u>FY 2008 ADOPTED</u>	<u>FY 2007 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
APPROPRIATION TO THE BOARD OF EDUCATION				
Cash				
Current Expenses	211,922,608	195,911,932	16,010,676	8.17%
Capital Outlay	<u>1,712,407</u>	<u>1,712,407</u>	<u>0</u>	<u>0.00%</u>
Subtotal Cash	213,635,015	197,624,339	16,010,676	8.10%
In-Kind				
IIT Computer Services	275,000	275,000	0	0.00%
Internal Audit Services	71,042	172,198	(101,156)	-58.74%
Insurance Appraisals	3,000	28,000	(25,000)	-89.29%
School Health Program	5,127,947	4,613,224	514,723	11.16%
Frederick Developmental Center	1,691,335	1,426,129	265,206	18.60%
School Crossing Guards	239,060	215,061	23,999	11.16%
School Resource Officers	<u>1,154,898</u>	<u>1,062,263</u>	<u>92,635</u>	<u>8.72%</u>
Subtotal In-Kind	8,562,282	7,791,875	770,407	9.89%
Other Contributions				
OPEB Trust Contribution	6,089,982	0	6,089,982	
Total	<u>228,287,279</u>	<u>205,416,214</u>	<u>22,871,065</u>	<u>11.13%</u>

	<u>FY 2008 ADOPTED</u>	<u>FY 2007 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
APPROPRIATION TO FREDERICK COMMUNITY COLLEGE				
Cash				
Current Expenses	12,998,615	11,918,698	1,079,917	9.06%
In-Kind				
IIT Computer Services	475,000	475,000	0	0.00%
Internal Audit Services	179,473	130,870	48,603	37.14%
Insurance Appraisals	<u>500</u>	<u>2,500</u>	<u>(2,000)</u>	<u>-80.00%</u>
Subtotal In-Kind	654,973	608,370	46,603	7.66%
Total	<u>13,653,588</u>	<u>12,527,068</u>	<u>1,126,520</u>	<u>8.99%</u>

	<u>FY 2008 ADOPTED</u>	<u>FY 2007 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
APPROPRIATION TO FREDERICK COUNTY PUBLIC LIBRARY				
Cash				
Current Expenses	7,357,136	6,383,157	973,979	15.26%
In-Kind				
IIT Computer Services	135,000	135,000	0	0.00%
Insurance	39,000	36,000	3,000	8.33%
Management Services - Bldg Expenses	<u>1,182,382</u>	<u>949,796</u>	<u>232,586</u>	<u>24.49%</u>
Subtotal In-Kind	1,356,382	1,120,796	235,586	21.02%
Total	<u>8,713,518</u>	<u>7,503,953</u>	<u>1,209,565</u>	<u>16.12%</u>

**FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
FREDERICK COUNTY LIBRARY
FISCAL YEAR 2008**

	<u>FY 2008 ADOPTED</u>	<u>FY 2007 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE				
State Grants	1,394,749	1,289,569	105,180	8.16%
Federal Grants	13,500	8,000	5,500	68.75%
Collection Agency Revenue	8,800	8,000	800	10.00%
Library Fines	240,000	200,000	40,000	20.00%
Copier Recovery	7,000	12,000	(5,000)	-41.67%
Contributions /Donations	129,048	96,500	32,548	33.73%
General Fund Appropriation	7,357,136	6,383,157	973,979	15.26%
In-Kind Revenue	1,356,382	1,120,796	235,586	21.02%
Book Sales/T-Shirt Sales	63,500	48,000	15,500	32.29%
Miscellaneous Revenue	500	24,524	(24,024)	-97.96%
Prior Year Fund Balance	664,895	129,550	535,345	413.23%
TOTAL REVENUE	<u>11,235,510</u>	<u>9,320,096</u>	<u>1,915,414</u>	<u>20.55%</u>
EXPENDITURES				
Personnel	7,178,312	6,215,223	963,089	15.50%
Operating	2,435,816	1,984,077	451,739	22.77%
Capital	265,000	0	265,000	
In-Kind	1,356,382	1,120,796	235,586	21.02%
TOTAL EXPENDITURES	<u>11,235,510</u>	<u>9,320,096</u>	<u>1,915,414</u>	<u>20.55%</u>

**FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
NURSING HOME CONSTRUCTION FUND
FISCAL YEAR 2008**

	<u>FY 2008</u> <u>ADOPTED</u>	<u>FY 2007</u> <u>ADOPTED</u>	<u>\$</u> <u>CHANGE</u>	<u>%</u> <u>CHANGE</u>
REVENUE				
Recordation Taxes	1,538,000	1,700,000	(162,000)	-9.53%
Budgeted Fund Balance	<u>(1,460,354)</u>	<u>(1,621,970)</u>	<u>161,616</u>	<u>-9.96%</u>
TOTAL REVENUE	<u>77,646</u>	<u>78,030</u>	<u>(384)</u>	<u>-0.49%</u>
EXPENDITURES				
Debt Service	<u>77,646</u>	<u>78,030</u>	<u>(384)</u>	<u>-0.49%</u>
TOTAL EXPENDITURES	<u>77,646</u>	<u>78,030</u>	<u>(384)</u>	<u>-0.49%</u>

**FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
GRANTS FUND SUMMARY
FISCAL YEAR 2008**

	<u>FY 2008 ADOPTED</u>	<u>FY 2007 ADOPTED</u>	<u>S CHANGE</u>	<u>% CHANGE</u>
REVENUE				
State & Federal Grants	16,963,455	14,643,016	1,984,432	13.55%
Other Income & Fees	1,280,689	988,983	192,828	19.50%
Transfer from General Fund	7,865,852	6,823,806	541,258	7.93%
TOTAL REVENUE	<u>26,109,996</u>	<u>22,455,805</u>	<u>2,718,518</u>	<u>12.11%</u>
ESTIMATED EXPENDITURES				
Head Start	4,496,539	4,149,862	219,849	5.30%
Workforce Services	1,434,622	1,380,708	2,904	0.21%
Department of Aging	1,876,297	1,622,872	233,097	14.36%
Housing	4,216,158	3,633,857	576,093	15.85%
Transit	7,627,396	5,696,442	1,692,827	29.72%
Family Partnership	1,202,709	985,382	195,933	19.88%
Office for Children & Families	2,354,410	2,400,894	(405,195)	-16.88%
Developmental Center - Infants & Toddlers	723,468	647,309	25,335	3.91%
Scott Key Center Individual Support Services	63,283	56,334	7,095	12.59%
Sheriff- Child Support Enforcement	343,014	313,934	28,120	8.96%
Circuit Court Family Law	222,102	192,857	0	0.00%
Drug Court	49,746	88,460	0	0.00%
Drug Treatment Coordinator	143,977	64,681	4,980	7.70%
State's Attorney- Child Support	1,151,799	1,082,228	72,587	6.71%
Weed Control	201,976	137,485	64,893	47.20%
Food Assistance	2,500	2,500	0	0.00%
TOTAL EXPENDITURES	<u>26,109,996</u>	<u>22,455,805</u>	<u>2,718,518</u>	<u>12.11%</u>

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
PARKS ACQUISITION & DEVELOPMENT FUND
FISCAL YEAR 2008

	<u>FY 2008 ADOPTED</u>	<u>FY 2007 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE				
Recordation Taxes	4,615,380	5,100,000	(484,620)	-9.50%
Budgeted Fund Balance	<u>3,302,930</u>	<u>8,356,120</u>	<u>(5,053,190)</u>	<u>-60.47%</u>
TOTAL REVENUE	<u><u>7,918,310</u></u>	<u><u>13,456,120</u></u>	<u><u>(5,537,810)</u></u>	<u><u>-41.15%</u></u>
EXPENDITURES				
Transfer to Capital Budget	<u>7,918,310</u>	<u>13,456,120</u>	<u>(5,537,810)</u>	<u>-41.15%</u>
TOTAL EXPENDITURES	<u><u>7,918,310</u></u>	<u><u>13,456,120</u></u>	<u><u>(5,537,810)</u></u>	<u><u>-41.15%</u></u>

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
DEVELOPMENT ROAD IMPROVEMENT FUND (BUILDING EXCISE)
FISCAL YEAR 2008

	<u>FY 2008 ADOPTED</u>	<u>FY 2007 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE				
Building Excise Tax	1,339,500	1,567,000	(227,500)	-14.52%
Budgeted Use of Fund Balance	<u>710,500</u>	<u>1,329,400</u>	<u>(618,900)</u>	<u>-46.55%</u>
TOTAL REVENUE	<u><u>2,050,000</u></u>	<u><u>2,896,400</u></u>	<u><u>(846,400)</u></u>	<u><u>-29.22%</u></u>
EXPENDITURES				
Transfer to Capital Budget:	<u>2,050,000</u>	<u>2,896,400</u>	<u>(846,400)</u>	<u>-29.22%</u>
TOTAL EXPENDITURES	<u><u>2,050,000</u></u>	<u><u>2,896,400</u></u>	<u><u>(846,400)</u></u>	<u><u>-29.22%</u></u>

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
FIRE & AMBULANCE SERVICES - URBAN TAXING DISTRICT
FISCAL YEAR 2008

	FY 2008 ADOPTED	FY 2007 ADOPTED	\$ CHANGE	% CHANGE
REVENUE				
Real Estate Taxes	22,031,419	19,122,790	2,908,629	13.20%
Interest Earned Cash Reserves	350,000	210,000	140,000	40.00%
Insurance Billings (Net)	1,879,000	1,874,409	4,591	0.24%
TOTAL REVENUE	24,260,419	21,207,199	3,053,220	12.59%
EXPENDITURES				
Personnel	22,733,978	17,117,650	5,616,328	24.70%
Operating	2,421,160	1,976,940	444,220	18.35%
OPEB Reserve	658,029	0	658,029	100.00%
Capital Outlay	64,400	43,520	20,880	32.42%
Debt Services	1,483,274	1,030,527	452,747	30.52%
TOTAL EXPENDITURES	27,360,841	20,168,637	7,192,204	26.29%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,100,422)	1,038,562	(4,138,984)	133.50%
PROJECTED BEGINNING FUND BALANCE	5,352,434	3,689,985	1,662,449	31.06%
ESTIMATE FUND BALANCE AS OF JUNE 30	2,252,012	4,728,547	(2,476,535)	-109.97%

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
FIRE & AMBULANCE SERVICES - SUBURBAN TAXING DISTRICT
FISCAL YEAR 2008

	FY 2008 ADOPTED	FY 2007 ADOPTED	\$ CHANGE	% CHANGE
REVENUE				
Real Estate Taxes	5,986,771	4,876,056	1,110,715	18.55%
Interest Earned Cash Reserves	150,000	126,000	24,000	16.00%
Insurance Billings (Net)	453,000	364,608	88,392	19.51%
TOTAL REVENUE	6,589,771	5,366,664	1,223,107	18.56%
EXPENDITURES				
Personnel	5,330,973	4,536,907	794,066	14.90%
Operating	773,733	778,167	(4,434)	-0.57%
OPEB Reserve	165,537	0	165,537	100.00%
Capital Outlay	16,100	61,200	(45,100)	-280.12%
Debt Services	374,046	442,335	(68,289)	-18.26%
TOTAL EXPENDITURES	6,660,389	5,818,609	841,780	12.64%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(70,618)	(451,945)	381,327	-539.99%
PROJECTED BEGINNING FUND BALANCE	1,553,602	2,629,434	(1,075,832)	-69.25%
ESTIMATE FUND BALANCE AS OF JUNE 30	1,482,984	2,177,489	(694,505)	-46.83%

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
AGRICULTURAL PRESERVATION FUND
FISCAL YEAR 2008

	<u>FY 2008 ADOPTED</u>	<u>FY 2007 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE				
Agricultural Transfer Tax	2,024,442	445,787	1,578,655	354.13%
Recordation Taxes	4,615,380	5,100,000	(484,620)	-9.50%
General Fund Appropriation	1,009,380	1,070,089	(60,709)	-5.67%
Critical Farms Refunds	1,500,000	742,748	757,252	101.95%
Budgeted Use of Fund Balance	<u>7,035,688</u>	<u>1,490,546</u>	<u>5,545,142</u>	<u>372.02%</u>
TOTAL REVENUE	<u><u>16,184,890</u></u>	<u><u>8,849,170</u></u>	<u><u>7,335,720</u></u>	<u><u>82.90%</u></u>
EXPENDITURES				
Administration	62,087	57,370	4,717	8.22%
Critical Farms Program	1,747,293	987,842	759,451	76.88%
Installment Purchase Program	10,821,266	6,590,546	4,230,720	64.19%
Rural Legacy Program	500,000	500,000	0	0.00%
MALPF	<u>3,054,244</u>	<u>713,412</u>	<u>2,340,832</u>	<u>328.12%</u>
TOTAL EXPENDITURES	<u><u>16,184,890</u></u>	<u><u>8,849,170</u></u>	<u><u>7,335,720</u></u>	<u><u>82.90%</u></u>

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
IMPACT FEE FUND
FISCAL YEAR 2008

	<u>FY 2008</u> <u>ADOPTED</u>	<u>FY 2007</u> <u>ADOPTED</u>	<u>\$</u> <u>CHANGE</u>	<u>%</u> <u>CHANGE</u>
REVENUE				
School Impact Fees	11,564,614	13,473,002	(1,908,388)	-14.16%
Library Impact Fees	1,102,300	1,273,733	(171,433)	-13.46%
Investment Earnings	469,818	634,007	(164,189)	-25.90%
Budgeted Use of Fund Balance	<u>(3,949,364)</u>	<u>4,548,338</u>	<u>(8,337,702)</u>	<u>-183.31%</u>
TOTAL REVENUE	<u>9,187,368</u>	<u>19,929,080</u>	<u>(10,581,712)</u>	<u>-53.10%</u>
EXPENDITURES				
Debt Service	7,261,048	6,522,080	738,968	11.33%
Transfer to				
Capital Budget:				
Schools	1,465,300	13,350,000	(11,884,700)	-89.02%
Library	<u>461,020</u>	<u>57,000</u>	<u>564,020</u>	<u>989.51%</u>
TOTAL EXPENDITURES	<u>9,187,368</u>	<u>19,929,080</u>	<u>(10,581,712)</u>	<u>-53.10%</u>

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
ELECTRIC LIGHTING SPECIAL TAXING DISTRICTS
FISCAL YEAR 2008

	FY 2008 ADOPTED	FY 2007 ADOPTED	\$ CHANGE	% CHANGE
REVENUE				
Braddock Heights				
Property Taxes	4,068	6,802	(2,734)	-40.19%
Investment Earnings	400	0	400	
	<u>4,468</u>	<u>6,802</u>	<u>(2,334)</u>	<u>-34.31%</u>
Libertytown				
Property Taxes	3,603	4,360	(757)	-17.36%
Investment Earnings	100	0	100	
	<u>3,703</u>	<u>4,360</u>	<u>(657)</u>	<u>-15.07%</u>
New Addition				
Property Taxes	1,061	1,451	(390)	-26.88%
Investment Earnings	200	0	200	
	<u>1,261</u>	<u>1,451</u>	<u>(190)</u>	<u>-13.09%</u>
TOTAL REVENUE	<u>9,432</u>	<u>12,613</u>	<u>(3,181)</u>	<u>-25.22%</u>
EXPENDITURES				
Braddock Heights	8,400	9,000	(600)	-6.67%
Libertytown	4,400	4,100	300	7.32%
New Addition	<u>2,240</u>	<u>2,200</u>	<u>40</u>	<u>1.82%</u>
TOTAL EXPENDITURES	<u>15,040</u>	<u>15,300</u>	<u>(260)</u>	<u>-1.70%</u>
ESTIMATED INCREASE/DECREASE TO FUND BALANCE	<u>(5,608)</u>	<u>(2,687)</u>	<u>(2,921)</u>	<u>108.71%</u>

**FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
ECONOMIC DEVELOPMENT LOAN FUND
FISCAL YEAR 2008**

	<u>FY 2008 ADOPTED</u>	<u>FY 2007 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE				
Special Assessments	155,002	154,998	4	0.00%
Interest Earnings	17,500	17,500	0	0.00%
Budgeted Use of Fund Balance	<u>(19,354)</u>	<u>(20,350)</u>	<u>996</u>	<u>-4.89%</u>
TOTAL REVENUE	<u>153,148</u>	<u>152,148</u>	<u>1,000</u>	<u>0.66%</u>
EXPENDITURES				
Administrative Fees	8,000	7,000	1,000	14.29%
Debt Service	<u>145,148</u>	<u>145,148</u>	<u>0</u>	<u>0.00%</u>
TOTAL EXPENDITURES	<u>153,148</u>	<u>152,148</u>	<u>1,000</u>	<u>0.66%</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	

**FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
HOTEL RENTAL TAX FUND
FISCAL YEAR 2008**

	<u>FY 2008 ADOPTED</u>	<u>FY 2007 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE				
Hotel Rental Taxes	<u>1,180,000</u>	<u>1,100,000</u>	<u>80,000</u>	<u>7.27%</u>
TOTAL REVENUE	<u><u>1,180,000</u></u>	<u><u>1,100,000</u></u>	<u><u>80,000</u></u>	<u><u>7.27%</u></u>
EXPENDITURES				
Tourism Council	1,150,964	1,040,000	110,964	10.67%
Administrative Fees	<u>29,036</u>	<u>60,000</u>	<u>(30,964)</u>	<u>-51.61%</u>
TOTAL EXPENDITURES	<u><u>1,180,000</u></u>	<u><u>1,100,000</u></u>	<u><u>80,000</u></u>	<u><u>7.27%</u></u>

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
HOUSING INITIATIVES FUND
FISCAL YEAR 2008

	<u>FY 2008</u> <u>ADOPTED</u>	<u>FY 2007</u> <u>ADOPTED</u>	<u>\$</u> <u>CHANGE</u>	<u>%</u> <u>CHANGE</u>
REVENUE				
Transfer from General Fund	1,225,000	1,225,000	0	0.00%
Budgeted Use of Fund Balance	<u>0</u>	<u>179,384</u>	<u>(179,384)</u>	<u>-100.00%</u>
TOTAL REVENUE	<u><u>1,225,000</u></u>	<u><u>1,404,384</u></u>	<u><u>(179,384)</u></u>	<u><u>-12.77%</u></u>
EXPENDITURES				
Deferred Loan Program	725,000	404,384	320,616	79.29%
Housing Programs	<u>500,000</u>	<u>1,000,000</u>	<u>(500,000)</u>	<u>-50.00%</u>
TOTAL EXPENDITURES	<u><u>1,225,000</u></u>	<u><u>1,404,384</u></u>	<u><u>(179,384)</u></u>	<u><u>-12.77%</u></u>

**FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
SCHOOL CONSTRUCTION FUND
FISCAL YEAR 2008**

	<u>FY 2008 ADOPTED</u>	<u>FY 2007 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE				
Recordation Taxes	6,154,000	0	6,154,000	
Budgeted Fund Balance	<u>(6,154,000)</u>	<u>0</u>	<u>(6,154,000)</u>	<u></u>
TOTAL REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
EXPENDITURES				
Transfer to Capital Budget	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
CITIZENS CARE & REHABILITATION CENTER FUND
FISCAL YEAR 2008

	<u>FY 2008 ADOPTED</u>	<u>FY 2007 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE				
Resident Revenue	12,666,009	10,376,076	2,289,933	22.07%
Other Income	10,000	10,000	0	0.00%
Transfer from General Fund	<u>972,356</u>	<u>1,902,283</u>	<u>(929,927)</u>	<u>-48.88%</u>
TOTAL REVENUE	<u><u>13,648,365</u></u>	<u><u>12,288,359</u></u>	<u><u>1,360,006</u></u>	<u><u>11.07%</u></u>
EXPENDITURES				
Administration	1,977,933	1,862,993	114,940	6.17%
Dietary	1,239,249	1,134,269	104,980	9.26%
Laundry	275,574	268,091	7,483	2.79%
Housekeeping	1,259,890	1,103,247	156,643	14.20%
Nursing	8,141,906	7,257,120	884,786	12.19%
Physical Therapy	358,000	288,000	70,000	24.31%
Non-Routine Medical Services	182,696	173,857	8,839	5.08%
Non-Medical Services	<u>213,117</u>	<u>200,782</u>	<u>12,335</u>	<u>6.14%</u>
TOTAL EXPENDITURES	<u><u>13,648,365</u></u>	<u><u>12,288,359</u></u>	<u><u>1,360,006</u></u>	<u><u>11.07%</u></u>

**FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
MONTEVUE HOME FUND
FISCAL YEAR 2008**

	<u>FY 2008 ADOPTED</u>	<u>FY 2007 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE				
Resident Revenue	759,550	706,020	53,530	7.58%
Transfer from General Fund	<u>1,973,063</u>	<u>1,758,874</u>	<u>214,189</u>	<u>12.18%</u>
TOTAL REVENUE	<u>2,732,613</u>	<u>2,464,894</u>	<u>267,719</u>	<u>10.86%</u>
EXPENDITURES				
Administration	649,309	577,671	71,638	12.40%
Dietary	470,147	470,147	0	0.00%
Laundry	25,000	22,000	3,000	13.64%
Housekeeping	203,838	172,986	30,852	17.83%
Nursing	1,339,279	1,182,505	156,774	13.26%
Non-Medical Services	<u>45,040</u>	<u>39,585</u>	<u>5,455</u>	<u>13.78%</u>
TOTAL EXPENDITURES	<u>2,732,613</u>	<u>2,464,894</u>	<u>267,719</u>	<u>10.86%</u>

**FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
BELL COURT HOUSING FUND
FISCAL YEAR 2008**

	FY 2008 ADOPTED	FY 2007 ADOPTED	\$ CHANGE	% CHANGE
REVENUE				
Rental Income	97,351	79,065	18,286	23.13%
Interest Earnings	2,500	1,300	1,200	92.31%
Miscellaneous Revenue	<u>0</u>	<u>50</u>	<u>(50)</u>	<u>-100.00%</u>
TOTAL REVENUE	<u><u>99,851</u></u>	<u><u>80,415</u></u>	<u><u>19,436</u></u>	<u><u>24.17%</u></u>
EXPENDITURES				
Personnel	25,000	7,138	17,862	250.24%
Operating	<u>74,851</u>	<u>73,277</u>	<u>1,574</u>	<u>2.15%</u>
TOTAL EXPENDITURES	<u><u>99,851</u></u>	<u><u>80,415</u></u>	<u><u>19,436</u></u>	<u><u>24.17%</u></u>

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
PERMITTING & DEVELOPMENT REVIEW FUND
FISCAL YEAR 2008

	<u>FY 2008 ADOPTED</u>	<u>FY 2007 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE				
Licenses & Permits	4,011,300	4,011,170	130	0.00%
Service Charges	2,279,050	1,769,919	509,131	28.77%
Rental Income	44,175	22,050	22,125	100.34%
Transfer from General Fund	800,000	254,611	545,389	214.20%
Budgeted Use of Fund Balance	<u>202,682</u>	<u>107,000</u>	<u>95,682</u>	<u>89.42%</u>
TOTAL REVENUE	<u><u>7,337,207</u></u>	<u><u>6,164,750</u></u>	<u><u>1,172,457</u></u>	<u><u>19.02%</u></u>
EXPENDITURES				
Administration	2,028,392	1,588,992	439,400	27.65%
Development Review	1,564,271	1,223,761	340,510	27.82%
Permits & Inspections	2,660,716	2,527,513	133,203	5.27%
Office of Life Safety	406,963	463,396	(56,433)	-12.18%
Environmental Compliance	490,687	361,088	129,599	35.89%
OPEB Reserve	<u>186,178</u>	<u>0</u>	<u>186,178</u>	
TOTAL EXPENDITURES	<u><u>7,337,207</u></u>	<u><u>6,164,750</u></u>	<u><u>1,172,457</u></u>	<u><u>19.02%</u></u>

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
SOLID WASTE FUND
FISCAL YEAR 2008

	FY 2008 ADOPTED	FY 2007 ADOPTED	\$ CHANGE	% CHANGE
REVENUE				
Service Charges	18,680,000	16,144,900	2,535,100	15.70%
System Benefit Charge	4,000,000	2,400,000	1,600,000	66.67%
Delinquent Fees	40,000	54,000	(14,000)	-25.93%
Interest Earnings	1,000,000	970,000	30,000	3.09%
Transfer to/from Reserves	2,520,887	3,924,574	(1,403,687)	-35.77%
TOTAL REVENUE	26,240,887	23,493,474	2,747,413	11.69%
EXPENDITURES				
Personnel	1,976,582	1,661,098	315,484	18.99%
Operating	19,203,191	16,699,784	2,503,407	14.99%
OPEB Reserve	65,181	0	65,181	
Capital	1,534,000	1,392,500	141,500	10.16%
Debt Service	3,310,913	3,620,092	(309,179)	-8.54%
Transfer to Closure Reserve	151,020	120,000	31,020	25.85%
TOTAL EXPENDITURES	26,240,887	23,493,474	2,747,413	11.69%

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
WATER AND SEWER FUND
FISCAL YEAR 2008

	FY 2008 ADOPTED	FY 2007 ADOPTED	\$ CHANGE	% CHANGE
REVENUE				
Service Charges	20,350,721	18,329,099	2,021,622	11.03%
Delinquent Fees	46,000	46,000	0	0.00%
Other Operating Revenues	2,000	1,200	800	66.67%
Miscellaneous Revenues	405,608	360,764	44,844	12.43%
Meter Sales	275,000	300,000	(25,000)	-8.33%
Interest Earnings	2,285,000	3,635,000	(1,350,000)	-37.14%
Transfer to/from Reserves	4,454,740	2,006,915	2,447,825	121.97%
TOTAL REVENUE	27,819,069	24,678,978	3,140,091	12.72%
EXPENDITURES				
Personnel	7,731,664	7,182,862	548,802	7.64%
Operating	8,646,589	12,938,101	(4,291,512)	-33.17%
OPEB Reserve	367,378	0	367,378	
Capital	483,260	862,500	(379,240)	-43.97%
Debt Service	10,590,178	3,695,515	6,894,663	186.57%
TOTAL EXPENDITURES	27,819,069	24,678,978	3,140,091	12.72%

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
FLEET SERVICES FUND
FISCAL YEAR 2008

	<u>FY 2008</u> <u>ADOPTED</u>	<u>FY 2007</u> <u>ADOPTED</u>	<u>\$</u> <u>CHANGE</u>	<u>%</u> <u>CHANGE</u>
REVENUE				
Vehicle Replacement Revenue	3,405,741	2,977,881	427,860	14.37%
Vehicle Usage Fees	3,357,060	3,284,981	72,079	2.19%
Parts Recovery	631,235	570,750	60,485	10.60%
Fuel Recovery	3,388,000	3,388,000	0	0.00%
Labor Recovery	489,996	561,221	(71,225)	-12.69%
Accident Recovery	66,800	208,810	(142,010)	-68.01%
Gain/Loss on Sale of Fixed Assets	190,000	312,213	(122,213)	-39.14%
Budgeted Use of Fund Balance	10,210	(288,508)	298,718	-103.54%
Transfer F/T Replacement Reserve	(532,741)	477,906	(1,010,647)	-211.47%
TOTAL REVENUE	<u>11,006,301</u>	<u>11,493,254</u>	<u>(486,953)</u>	<u>-4.24%</u>
EXPENDITURES				
Personnel	2,060,343	1,830,649	229,694	12.55%
Operating	5,811,901	5,894,605	(82,704)	-1.40%
OPEB Reserve	71,057	0	71,057	
Capital	3,063,000	3,768,000	(705,000)	-18.71%
TOTAL EXPENDITURES	<u>11,006,301</u>	<u>11,493,254</u>	<u>(486,953)</u>	<u>-4.24%</u>

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
VOICE SERVICES FUND
FISCAL YEAR 2008

	<u>FY 2008 ADOPTED</u>	<u>FY 2007 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE				
Charges for Services	1,549,712	1,302,718	246,994	18.96%
Transfer from General Fund	0	141,413	(141,413)	-100.00%
Budgeted Use of Fund Balance	<u>111,663</u>	<u>(59,584)</u>	<u>171,247</u>	<u>-287.40%</u>
TOTAL REVENUE	<u><u>1,661,375</u></u>	<u><u>1,384,547</u></u>	<u><u>276,828</u></u>	<u><u>19.99%</u></u>
EXPENDITURES				
Personnel	425,681	268,407	157,274	58.60%
Operating	932,037	916,140	15,897	1.74%
OPEB Reserve	11,157	0	11,157	
Capital	<u>292,500</u>	<u>200,000</u>	<u>92,500</u>	<u>46.25%</u>
TOTAL EXPENDITURES	<u><u>1,661,375</u></u>	<u><u>1,384,547</u></u>	<u><u>276,828</u></u>	<u><u>19.99%</u></u>

**FREDERICK COUNTY, MARYLAND
EMPLOYEES PENSION FUND
FISCAL YEAR 2008**

	<u>FY 2008</u>	<u>FY 2007</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE				
Employees Contribution	4,103,169	3,880,398	222,771	5.74%
Employer Contribution	15,900,849	13,504,333	2,396,516	17.75%
Investment Income	<u>9,000,000</u>	<u>7,000,000</u>	<u>2,000,000</u>	<u>28.57%</u>
TOTAL REVENUE	<u><u>29,004,018</u></u>	<u><u>24,384,731</u></u>	<u><u>4,619,287</u></u>	<u><u>18.94%</u></u>
EXPENDITURES				
Personnel	19,738	21,712	(1,974)	-9.09%
Benefit Payments	5,365,000	3,880,000	1,485,000	38.27%
Refunds	600,000	550,000	50,000	9.09%
Consultant-Legal/Actuarial/Medical	153,000	153,000	0	0.00%
Investment Expenses	905,000	720,000	185,000	25.69%
Administration Expenses	<u>143,100</u>	<u>168,100</u>	<u>(25,000)</u>	<u>-14.87%</u>
TOTAL EXPENDITURES	<u><u>7,185,838</u></u>	<u><u>5,492,812</u></u>	<u><u>1,693,026</u></u>	<u><u>30.82%</u></u>
NET INCREASE	<u><u>21,818,180</u></u>	<u><u>18,891,919</u></u>	<u><u>2,926,261</u></u>	<u><u>15.49%</u></u>

**FREDERICK COUNTY, MARYLAND
OTHER POST EMPLOYMENT BENEFITS FUND
FISCAL YEAR 2008**

	<u>FY 2008</u>	<u>FY 2007</u>	<u>\$</u> <u>CHANGE</u>	<u>%</u> <u>CHANGE</u>
REVENUE				
Retiree Contribution	250,000	0	250,000	
Employer Contribution	9,461,218	0	9,461,218	
Investment Income	650,000	0	650,000	
Transfer of Previous Accum. Contributions	<u>5,828,071</u>	<u>0</u>	<u>5,828,071</u>	
TOTAL REVENUE	<u><u>16,189,289</u></u>	<u><u>0</u></u>	<u><u>16,189,289</u></u>	
EXPENDITURES				
Insurance Premiums	4,862,023	0	4,862,023	
Administration Expenses	<u>73,000</u>	<u>0</u>	<u>73,000</u>	
TOTAL EXPENDITURES	<u><u>4,935,023</u></u>	<u><u>0</u></u>	<u><u>4,935,023</u></u>	
NET INCREASE	<u><u>11,254,266</u></u>	<u><u>0</u></u>	<u><u>11,254,266</u></u>	

FREDERICK COUNTY FY 2008 ADOPTED CAPITAL BUDGET

	TOTAL BUDGET
GENERAL GOVERNMENT	
NEW / EXPANDED FACILITIES	
Public Safety Training Facility Phase III	991,750
Public Safety Training Facility Public Sewer Extension	155,000
New Market Fire/Rescue Station 15	5,022,750
Brunswick Fire Station 5	5,095,250
Middletown Fire Station 7	389,000
Adult Detention Center Master Confinement Study	341,250
Adult Detention Center - Y Block Modifications	175,750
Equipment Storage Building/Aviation Building	55,000
Brunswick Branch Library	280,250
Walkersville Library	340,770
Citizens Nursing Home	28,826,000
Montevue Home	9,422,250
Scott Key Center Expansion	23,000
300 Scholls Lane Renovation	154,250
BUILDING MAINTENANCE / UPGRADES	
Winchester Hall - West Wing Renovation	82,250
Winchester Hall & 30 N. Market - Site Improvements	355,000
Winchester Hall - Electrical Upgrade	1,124,000
Point of Rocks (Ruritan Bldg)	408,500
Animal Control	118,250
Courthouse Security Equipment	140,000
Animal Control - Kennel Improvements	133,780
Senior Center HVAC Replacement	64,000
Courthouse HVAC Upgrades	100,000
Roof Replacements	205,750
Carpet Replacements	96,000
Parking Lot Repair & Overlay Program	100,000
Family Partnership Leasehold Improvements	750,000
EQUIPMENT / TECHNOLOGY	
Fire & Rescue SCBA Replacement	402,020
Communications System Improvements	9,371,000
LANWAN Upgrade	345,000
Video Equipment - Hearing Rooms	120,000
Security/Disaster Recovery	380,000
Enterprise Software Licenses	651,000
Enterprise Hardware	370,000
Enterprise GIS	400,000
Financial System	510,000
Hansen Upgrade (Version 8)	100,000
Total General Government	67,598,820

FREDERICK COUNTY FY 2008 ADOPTED CAPITAL BUDGET

WATER & SEWER

Ballenger-McKinney ENR WWTP Expansion, Phase I	50,121,000
Inside Drop Connections Replacement	31,200
Outside Water Meter Installations	62,200
White Rock WTP	265,700
Total Water & Sewer	50,480,100

PARKS AND RECREATION

Acquisition - Unallocated	1,175,000
Catoctin Creek	3,458,670
Jefferson Area CP	132,040
Urbana Area DP	736,420
Utica DP - Phase 2	585,490
Ballenger Creek DP Multi-Purpose Building	2,017,320
Bikeways/Trails Program	161,160
Libertytown Restrooms/Concession	112,330
Pinecliff Restrooms & Sewer Upgrade	1,663,320
Point of Rocks Community Commons	274,440
Point of Rocks/MARC Station Access Trail	207,470
Community Grants	100,000
Rose Hill Manor Rehab/Master Plan Revision	1,310,430
Total Parks and Recreation	11,934,090

WATERSHED RESTORATION

Upper & Lower Linganore Creek Watershed	241,580
Bennett Creek Watershed	72,940
Total Watershed Restoration	314,520

HIGHWAYS & TRANSPORTATION

ROADS

Reichs Ford Road - Phase I	682,780
Mussetter Road	383,000
Christopher's Crossing Widening	(3,000,000)
Ijamsville Road Corridor Imps - Phase I	(2,561,000)
Buffalo Road/Harrisville Road Improvements	149,820
Crestwood Boulevard Improvements	75,800
Ijamsville Road Corridor Imps - Phase II	314,500
Old National Pike (from MD 144 to New Mkt.)	49,000
Reels Mill Road - Phase I	7,000
Total Roads	(3,899,100)

FREDERICK COUNTY FY 2008 ADOPTED CAPITAL BUDGET

BRIDGES

Bennies Hill Road Bridge	184,000
Bidle Road Bridge	401,700
Woodville Road Pipe Culvert	76,000
Pete Wiles Road Bridge	12,000
Total Bridges	673,700

HIGHWAYS

Pavement Management Program	10,878,350
Roads Signalization/Roundabouts	225,000
Pipe Culvert Replacement	553,300
Roads Satellite Facilities	260,000
Participation in State Projects	450,000
MD 180 / MD 351 Improvements	250,000
I-70 / Meadow Road Interchange Improvements	250,000
US 15 / Monocacy Blvd Interchange	1,000,000
Total Highways	13,866,650
Total Highways & Transportation	10,641,250

FREDERICK COMMUNITY COLLEGE

Classroom/Student Center Building	23,897,000
Workforce Rental Project	330,000
Miscellaneous Renovations	400,000
Interior Space Conversion	51,720
Total Frederick Community College	24,678,720

BOARD OF EDUCATION

Oakdale High - New	5,200,000
Linganore High - Replacement	2,874,000
Carroll Manor Elem - Addition	590,000
Walkersville Elem - Addition	672,000
Portable Classrooms	650,000
Roof Replacement/Renovations	1,195,000
Mechanical Repairs/Replacements	1,449,000
Flooring Replacement	137,000
Computer Upgrade	1,182,000
Total Board of Education	13,949,000

FREDERICK COUNTY FY 2008 ADOPTED CAPITAL BUDGET

MUNICIPALITIES

CITY OF FREDERICK

Unallocated Positive Balance	(500,000)
Airport Improvement Program	21,444,000
Carroll Creek Linear Park	4,350,000
Thomas Pool Renovation	330,000

CITY OF WALKERSVILLE

Biggs Ford Road Sewer Extension	20,050
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Total Municipalities	25,644,050
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Unallocated Project Funding	2,183,950
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GRAND TOTAL	207,424,500
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FREDERICK COUNTY FY 2008 ADOPTED CAPITAL BUDGET

FUNDING SOURCES

General Fund	24,022,740
General Obligation Bonds	23,552,330
Fire Tax District Bonds	11,075,730
Recordation Tax Bonds	27,000,000
Enterprise Fund Bonds	18,956,130
Grants	57,064,920
Grants - (Thru City)	5,930,000
Impact Fees	1,976,320
Building Excise Taxes	2,050,000
Recordation Tax - Parks	7,918,310
Water & Sewer Fees	120,200
DPDR Fees	118,250
City of Frederick	27,639,570
Total Revenue	207,424,500